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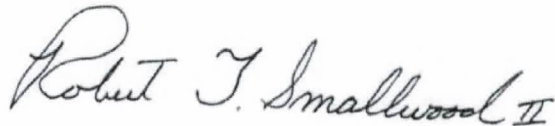
To whom it may concern

Dear Sir or Madam:

I've known Ellen personally and professionally for probably over twenty years. She handles my own tax returns annually as well as those of dozens of my clients. Ellen and I have worked together on many complex client business, tax and estate administration issues. She is one of the most hardworking, straightforward and intelligent individuals I've had the honor to know and work with. I've sent Ellen dozens of referrals over the years. Without exception the referred individual or business has had nothing but the highest of praise for Ellen after having had the opportunity to work with her.

With kindest regards, I am,

very truly yours,



Robert T. Smallwood II

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